

CONSUMER USE TAX NOTICE TO TAXPAYERS

Please read this important message concerning out-of-state purchases.

The Louisiana Department of Revenue would like to remind you of a possible tax obligation for consumer use tax on purchases from out-of-state companies that do not collect Louisiana sales tax. This can include purchases from:

- Catalogs
- Another state (and used in Louisiana)
- Television
- Outside the U.S.
- Internet

The Louisiana sales and use tax law levies a tax on the sales of tangible personal property, as well as the use of these goods, if the sales tax was not charged. This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax. States, including Louisiana, encourage mail-order companies to collect the tax at the time of purchase for the consumer's convenience, but many companies refuse.

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. Use the form below to report any taxable purchases made during 1999 from companies that did not collect state sales tax.

File your consumer use tax return before June 1, 2000.

It's fair for business, good for the state, and it's your responsibility.

Cut here and attach the coupon with your payment and mail to the address listed below.

CONSUMER USE TAX RETURN • CALENDAR YEAR 1999

1. Taxable purchases 1 \$.00

Tax rate (8%) X .08

2. Tax owed 2 \$.00

Total Use Tax \$.00

Social Security Number _____

Name _____

Address _____

Signature _____

Date _____

Daytime telephone () _____

Mail this use tax return and payment to:

Louisiana Department of Revenue

Sales Tax Division

P.O. Box 3138

Baton Rouge, LA 70821-3138

Do not send cash.

Questions concerning this Consumer Use Tax Return
should be directed to the Sales Tax Division at:

(225) 925-7356

This return is intended for use only by individuals in reporting the use tax that is due on purchases for noncommercial use. The use tax that is payable on commercially used purchases is required to be reported on regular monthly or quarterly sales and use tax filings.